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LAW OF OHIO.

[BY AUTHORITY.]

AN ACT

For the assessment and taxation of all property in this State, and for levying taxes thereon according to its true value in money.

Sec. 1. Be it enacted by the General Assembly of the State of Ohio, That all property, whether real or personal, in this State, all moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of persons residing therein, the property of corporations now existing, or hereafter created, and the property of all banks or banking companies now existing, or hereafter created, and all bankers, except such as are hereinafter expressly exempted, shall be subject to taxation and such property moneys, credits, investments in bonds, stocks, joint stock companies or otherwise, or the value thereof, shall be entered on the list of taxable property, for that purpose, in the manner prescribed by this act.

DEFINITIONS.

Sec. 2. The terms real property and land, wherever used in this act, shall be held to mean and not include the land itself, whether laid out in town lots or otherwise, with all things contained therein, but also, all buildings, structures and improvements, trees and other fixtures of whatever kind thereon, and all rights and privileges belonging, or in anywise appertaining thereto. The term investments in bonds, stocks, joint stock companies, or otherwise, shall be held to mean and include all moneys invested in the public stocks of this or any other State, or of the United States, or in any association, corporation, joint stock company or other body, the stock or capital of which is or may be divided into shares, which are transferable by each owner, without the consent of the other partners or stockholders, for the taxation of which no special provision is made by this act, held by persons residing in this State, either for themselves, or as guardians, trustees or agents. The term oaths, wherever used in this act, shall be held to mean oath or affirmation. Every word in this act importing the masculine gender, may extend and be applied to females as well as males. The term personal property, wherever used in this act, shall be held to mean and include,

1st. Every tangible thing being the subject of ownership, whether animate or inanimate, other than money and not forming part of any parcel of real property as hereinbefore defined.

2d. The capital stock, undivided profits, and all other means not forming part of the capital stock of every company, whether incorporated or unincorporated, and every share portion or interest in such stock, profit or means by whatsoever name the same may be designated, inclusive of every share or portion, right or interest, either legal or equitable, in and to every ship, vessel or boat, of whatever name and description, used or designed to be used either exclusively or partially in navigating any of the waters within or bordering on this State, whether such ship, vessel or boat, shall be within the jurisdiction of this State or elsewhere, and whether the same shall have been enrolled, registered or licensed at any collectors office, or within any collection district in this State, or not. The term money, or moneys, wherever used in this act shall be held to mean and include gold and silver coin, and bank notes in actual possession, and every deposit which the person owning, holding in trust or having the beneficial interest therein, is entitled to withdraw in money on demand. The term credits, wherever used in this act, shall be held to mean, and include every claim or demand for money, labor or other valuable thing due or to become due, including book accounts, and every annuity or sum of money receivable.

3d. Every interest in property of any kind which is secured by deed, mortgage or otherwise, which the person holding such deed or mortgage or evidence of claim, is bound by any lease contract or agreement to convey, release or assign, upon the payment of any specific sum or sums. Provided, that pensions receivable from the United States, or from any of them, salaries or payments expected to be received for labor or services to be performed or rendered, shall not be held to be annuities within the meaning of this act.

PROPERTY EXEMPT FROM TAXATION.

Sec. 3. All property described in this section to the extent herein limited shall be exempt from taxation that is to say:

1st. All public school houses, and houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such building necessary for the proper occupancy, use, and enjoyment of the same and not less or otherwise used with a view to profit. All colleges, academies, all endowments made for their support, all buildings connected with the same, and all lands connected with institutions of learning, not used with a view to profit. This provision shall not extend to household estates, of real property held under the authority of any college or university of learning in this State.

2d. All lands used exclusively as grave yards, or grounds for burying the dead, except such as are held by any person or persons, company or

corporation, with a view to profit, or for the purpose of speculation in the sale thereof.

3d. All property, whether real or personal, belonging exclusively to this State, or the United States.

4th. All buildings belonging to counties, used for holding courts, for jails, or for county offices, with the ground not exceeding in any county ten acres, on which such buildings are erected.

5th. All lands houses, and other buildings belonging to any county township or town, used exclusively for the accommodation or support of the poor.

6th. All buildings belonging to institutions of purely public charity together with the land actually occupied by such institutions not leased or otherwise used with a view to profit and all moneys and credits appropriated solely to sustaining and belonging exclusively to such institutions.

7th. All fire engines and other implements used in the extinguishing of fires, with the buildings used exclusively for the safe keeping thereof, and for the meetings of the fire companies, whether belonging to the town, or to any fire company organized therein.

8th. All market houses, public squares, or other public grounds, town or township houses or halls used exclusively for public purposes, and all works machinery and fixtures belonging to any town, and used exclusively for conveying water to such town.

9th. Each individual in this State, shall be allowed to hold exempt from taxation, personal property of any description not exceeding in value two hundred dollars. No person shall be required to list a larger portion of credits than he believes will be received, or can be collected, nor any greater portion of any obligation given to secure the payment of rent, than the amount of that shall have accrued on the lease, and shall remain unpaid at the time of such listing. No person shall be required to include in his statement as a part of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise which he is required to list, any share or portion of the capital stock or property, of any company or corporation which is required to list or return in cash, and shall also pay taxes on the same. The taxes upon banks, banking companies, and all other joint stock companies or corporations of whatsoever kind, relieved and collected in pursuance of the provisions of this act, shall be in lieu of any taxes which such bank or banking company or other joint stock company or corporation, was by former laws required to pay.

BY WHOM, WHERE, AND IN WHAT MANNER PROPERTY SHALL BE LISTED.

Sec. 4. Every person of full age and sound mind, not a married woman, shall list the real property of which he is the owner, situate in the county in which he resides, the personal property of which he is the owner, and all the moneys in his possession, and he shall also list all moneys invested, loaned or otherwise controlled by him, as the agent or attorney, or on account of any other person or persons, company or corporation whatsoever, and all moneys deposited subject to his order, check or draft, and credits due from, or owing by any person or persons, body corporate or politic, whether in or out of such county. The property of every ward shall be listed by his guardian; of every minor child, idiot or lunatic, having no other guardian, by his father, if living; if not, by his mother, if living; and if neither father nor mother be living, by the person having such property in charge; of every wife, by her husband if of sound mind, if not, by herself; of every person for whose benefit property is held in trust, by the trustee; of every estate of a deceased person, by the executor or administrator; of corporations whose assets are in the hands of receivers, by such receivers; of every company, firm, body politic or corporate, by the president or principal managing officer, partner or agent thereof. Every person required to list property on behalf of others, by the provisions of this act, shall list in the same township in which he would be required to list it, if such property were his own; but he shall list it separately from his own, specifying in each case the name of the person, estate, company or corporation to whom it belongs; and all real property of merchants and manufacturers' stock, and all the enumerated articles, and all personal property upon farms and townships where situated, shall be returned for taxation, and taxed in the township and town in which it is situated; and all other personal property, except such as is taxable for estate purposes only, shall be entered for taxation in the township and town in which the person charged with the tax thereon resided, at the time a list thereof was taken by the assessor, if such person reside in the county where such property was listed; and if not, then such property shall be entered for taxation and taxed, in the township where situated when listed, anything in this act to the contrary notwithstanding.

Sec. 5. Property held under a lease for a term exceeding fourteen years, belonging to the State, or to any religious, scientific or benevolent society, or institution, whether incorporated or unincorporated, and school and ministerial lands, shall be considered, for all purposes of taxation, as the property of the person so holding the same, and shall be listed as such by such person or his agent as in other cases.

Sec. 6. Each person required by this act to list property, shall make out and deliver to the assessor, or when required, or within ten days thereafter, a statement verified by his oath or affirmation, of all the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or other

wise in his possession, or under the control of such person, at the time notice was given to him by the assessor, to make out such statement, and which, by the provisions of this act, he is required to list for taxation, either as owner or holder thereof, or as guardian, parent, husband, trustee, executor, administrator, receiver, accounting officer, partner, agent or factor.

Sec. 7. Such statement shall truly and distinctly set forth:

First, the number of horses, and the value thereof.

Second, the number of neat cattle, and the value thereof.

Third, the number of mules and asses, and the value thereof.

Fourth, the number of sheep, and the value thereof.

Fifth, the number of hogs, and the value thereof.

Sixth, every pleasure carriage of whatever kind and the value thereof. Provided that if such person shall exhibit to the assessor, the animals or other articles of personal property, above enumerated, the value of such property, so exhibited shall be determined by the assessor.

And such person shall further make to the assessor, a statement of every gold or silver watch, and the value thereof.

Every piano forte, and the value thereof.

The value of the goods and merchandise which such person is required to list as a merchant.

The value of the property which such person is required to list as a banker, broker, or stock jobber.

The value of the materials or manufactured articles, which such person is required to list as a manufacturer.

The value of moneys and credits, required to be listed, including all book accounts.

The value of the moneys invested in bonds, stocks, joint stock companies, or otherwise, which such person is, by this act required to list.

The total value of all other articles of personal property, which such person is by this act required to list.

Sec. 8. If there be no articles of personal property, moneys or credits, or investments in bonds, stocks, joint stock companies, or otherwise, which such person would be, by this act required to list on his own account, or on account of others, he may set forth such fact to the assessor, who shall require the oath or affirmation of such person to the truth of the same.

RULES FOR VALUING PROPERTY.

Sec. 9. Each separate parcel of property, shall be valued at its true value in money, excluding the value of the crops growing thereon; but the price for which such real property would sell at auction, or at a forced sale, shall not be taken as the criterion of such true value. Each tract or lot of real property belonging to this State, or to any county, city, or charitable institution, whether incorporated or unincorporated, and school or ministerial lands, held under lease for a term not exceeding fourteen years, shall be valued at such price as the assessor believes could be obtained at private sale for such leasehold estate. Personal property of every description shall be valued at the usual selling price of similar property at the time of listing, and at the place where the same may then be; and if there be no usual selling price known to the assessor, then its value shall be fixed at a value thereon, then at such price as it is believed could be obtained therefor in money at such time and place. Investments in bonds, stocks, joint stock companies, or otherwise shall be valued at the true value thereof in money. Money, whether in possession or on deposit, shall be entered in the statement at the full amount thereof; Provided that depreciated bank notes shall be entered at their current value. Every credit for a sum certain, payable either in money, property of any kind or services, shall be valued at the full price of the sum so payable; if a specific article, or for a specific number or quantity of any article or articles of property, or for a certain amount of labor, or for services of any kind, it shall be valued at the current price of such property, or of such labor or service, at the place where payable. Annuities or moneys, receivable at stated periods, shall be valued at the price which the person listing the same believes them to be worth in money.

OF DEDUCTIONS MADE FROM MONEYS AND CREDITS.

Sec. 10. In making up the amount of moneys and credits which any person is required to list for himself, or for any other person, company or corporation, he shall be entitled to deduct from the gross amount of moneys and credits, the amount of all bona fide debts owing by such person, company or corporation, to any other person, company or corporation, for a consideration received; but no knowledge of indebtedness, not founded on actual consideration, believed, when received to have been adequate, and no such knowledge made for the purpose of being so deducted, shall be considered a debt within the meaning of this section; and so much only of any liability, as surety for others, shall be deducted as the person making out the statement believes the surety is legally and equitably bound to pay, and so much only as he believes such surety will be compelled to pay on account of the inability or insolvency of the principal debtor; and if there are other sureties who are able to contribute, then only so much as the surety in whose behalf the statement is made will be bound to contribute; Provided that nothing in this section shall be construed as to apply to any bank, company or corporation exercising banking powers or privileges.

Sec. 11. No person company or corporation, shall be entitled to any

deduction on account of any bond, note or obligation of any kind, given to any mutual insurance company, nor on account of any unpaid subscription to any religious, literary, scientific or charitable institution or society nor on account of any subscription to, or installment payable on the capital stock of any company, whether incorporated or unincorporated.

OF LISTING AND VALUING THE PROPERTY OF MERCHANTS AND MANUFACTURERS, AND OF BANKERS, EXCHANGE BROKERS, AND STOCK JOBBERS, &c.

Sec. 12. Every person that shall own, or have in his possession, or subject to his control, any property within this State, with authority to sell the same, which shall have been purchased either in or out of this State, with a view to being sold at an advance price, or profit, or which shall have been consigned to him, from any place out of this State, for the purpose of being sold at any place within this State, shall be held to be a merchant; and when he shall be by this act required to make out and deliver to the assessor a statement of his other personal property, he shall state the value of such property as pertaining to his business as a merchant; and in estimating the value thereof, he shall take as the criterion, the average value of all such articles of personal property which he shall have had from time to time in his possession, or under his control, during the year next previous to the time of making such statement, if so long he shall have been engaged in business; and if not, then during such time as he shall have been so engaged; and the average shall be made up by taking the amount in value on hand, as nearly as may be, in each month of the next preceding year in which the person making such statement shall have been engaged in business, adding together such amounts, and dividing the aggregate amount thereof by the number of months that the person making the statement may have been in business during the preceding year; Provided, that no consignees shall be required to list for taxation the value of any property, the product of this State, which shall have been consigned to him, for sale or otherwise, on or before the first day of May next succeeding, or in the State, nor the value of any property consigned to him, from any other place for the sole purpose of being stored, or forwarded; Provided, he shall, in either case, have no interest in such property, or any profit to be derived from its sale; and the word person, as used in this and the succeeding sections, shall be held to mean and include, firm, company, and incorporation.

Sec. 13. Every person who shall purchase, receive or hold personal property, or any part thereof, for the purpose of adding to the value thereof by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view of making a gain or profit by so doing, shall be held to be a manufacturer; and he shall, when he is required to make and deliver to the assessor a statement of the amount of his other personal property subject to taxation, also include in his statement the average value estimated, as provided in the preceding section, of all articles purchased, received, or otherwise held, for the purpose of being used in whole, or in part, in any process or operation of manufacturing, combining, rectifying, or refining, which from time to time he shall have had on hand during the year next previous to the time of making such statement, if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged.

Sec. 14. Every person owning a manufacturing establishment of any kind, and every manufacturer, shall list as part of his manufacturer's stock, the value of all engines and machinery, of every description used or designed to be used, in any process of refining or manufacturing, (except such fixtures as shall have been considered as part of any parcel or parcels of real property,) including all tools and implements of every kind used, or designed to be used, for the aforesaid purposes.

Sec. 15. Every person who shall have money employed in the business of dealing in coin, notes, or bills of exchange, or in the business of dealing in, or buying, or shaving any kind of bills of exchange, checks, drafts, bank notes, promissory notes, bonds, or other writing obligatory, or stocks of any kind or description, whatsoever, shall be held to be a banker, broker, or stock jobber; and he shall, when he is required to make out and deliver to the assessor a statement of the amount or value of his other personal property subject to taxation, also include in his statement the average value estimated, as provided in the twelfth section of this act, of all moneys, notes, bills of exchange, bonds, stocks, or other property appertaining to his business as a banker, broker, or stock jobber, which he shall have had from time to time in his possession, or under his control, during the year next previous to the time of making such statement, if so long he shall have been engaged in such business, and if not, then during the time he shall have been so engaged.

Sec. 16. That when any person shall commence merchandizing in any county after the first day of June, in any year, the average value of whose personal property employed in merchandizing shall not have been previously entered on the assessor's list for taxation, in said county, such person shall report to the auditor of the county, the probable average value of the personal property by him intended to be employed in merchandizing, until the first day of May thereafter, and shall pay to the treasury of such county a sum which shall bear the same proportion to the levy for all purposes, on the average value so employed, as the time from the day on which he

shall commence merchandizing as aforesaid, to the first of May next succeeding, shall bear to one year; Provided, that if the person so listing, his merchant's capital shall present a bona fide receipt from the treasurer of any county, in which such merchant's capital had been previously listed and taxed for the amount of the taxes assessed and by him paid on the same capital for the same year, then and in that case it shall be a receipt from paying taxes again on such capital.

Sec. 17. That when any person shall commence or engage in the business of dealing in stocks of any description, or in buying or shaving any kind of bills of exchange, checks, drafts, bank notes, promissory notes, or other kind of writing obligatory as mentioned in the fifteenth section of this act, after the first day of June, in any year, the average value of whose personal property employed in such business shall not have been previously entered on the assessor's list for taxation, in said county, such person shall report to the auditor of the county the probable average value of the personal property by him intended to be employed in such business, until the first day of May thereafter, and shall pay to the treasury of such county, a sum which shall bear the same proportion to the levy for all purposes, on the average value so employed, as the time from the day on which he shall commence or engage in such business as aforesaid, to the first day of May next succeeding, shall bear to one year.

Sec. 18. That if any person shall commence or engage in the business of merchandizing, banking, brokerage, or stockjobbing, as aforesaid, and shall not within one month thereafter, report to the county auditor, and make payment to the county treasurer, as before required, he shall forfeit and pay the sum of two per cent, on the value of personal property by him so employed, to be ascertained as near as may be by the testimony of witnesses, and recovered before any justice of the peace or court having jurisdiction thereof, by an action of debt in the name of the county treasurer, for the use of the county.

OF LISTING AND VALUING THE PROPERTY OF BANKS AND BANKING COMPANIES, AND OTHER CORPORATIONS.

Sec. 19. It shall be the duty of the president and cashier of every bank or banking company that shall have been or may hereafter be incorporated by the laws of this State, and having the right to issue bills for circulation as money, to make out and return under oath, to the auditor of the county in which such bank or banking company may be situated, in the month of March, annually, a written statement, containing:

1st. The average amount of notes and bills purchased or discounted by such bank or banking company, which amount shall include all the loans or discounts of such bank or banking company, whether originally made or renewed during the year aforesaid, or at any time previous, whether made on bills of exchange, notes, bonds, mortgages, or any other evidence of indebtedness, at their actual value in money, whether due previous to, during, or after the period aforesaid, and on which the value of the land on which such structures have been erected, and shall be made between the second Monday of April and the second Monday of May, annually; and the assessor of each township, shall on or before the first day of May, annually, leave with each person resident, in his township, of full age, not a married woman, or insane person, or at the office, usual place of residence or business of such person, a written or printed notice, requiring each such person to make out for such assessor, a statement of the property which he

Sec. 20. To ascertain the amount of the notes and bills discounted and purchased, and all other moneys effects and securities, which such bank or banking company has at any time resorted or received, or is entitled to receive, any profit, or other consideration whatever, either in the shape of interest discount exchange or otherwise.

2d. The average amount of all other moneys, effects, or dues of every description, belonging to such bank or banking company, loaned invested or otherwise used, with a view to profit, or upon which such bank or banking company receives or is entitled to receive interest.

Sec. 21. The president, secretary, or principal accounting officer of every canal or stock, water navigation company, railroad company, turnpike or plank road company, bridge company, insurance company, telegraph company, or other joint stock company, except banking or other companies, whose taxation is specifically provided for in this act, for whatever purpose they may have been created, whether incorporated by any law of this State, or not, shall list for taxation at its actual value, its real and personal property, moneys and credits, within this State, in the month of March, annually.

In case return shall be made to the several auditors of the respective counties where such property may be situated, together with a statement of the amount of said property, which is situated in each township, town, city, or ward therein.

The value of all moveable property shall be added to the stationary and fixed property and real estate, and appertained to such wards, towns, cities, and townships, in proportion to the value of the real estate property, which is situated in each township, town, city, or ward.

And all property so listed, shall be subject to, and pay the same taxes as other property listed, such ward, town, city, or township. It shall be the duty of the accounting officer aforesaid, to make return to the auditor of the State, during the month of May of each year, of the aggregate amount of all property, real and personal, by him returned, as required by the provisions of this act, to the several auditors of the respective counties in which the same may be located.

In the county auditor to whom return are made, is of the opinion that false or incorrect valuations have been made, or that the property of the corporation or association has not been listed at its full value, or that it has not been listed in the location where it properly belongs, or in cases where no return has been made to the county auditor, he is hereby required to proceed to have the same valued and assessed in the same manner as is prescribed in the several sections which act, regulating the duties of county auditors; Provided, that nothing in this section shall be construed as to tax any stock or interest in any joint stock company held by the State of Ohio; Provided that every agency of an insurance company incorporated by the authority of any other State or government shall return to the auditor of the county in which the office or agency of such company may be kept, in the month of May annually, the amount of the gross receipts of such agency, which shall be entered upon the tax list of the proper county, and subject to the same rate of taxation for all purposes, that other personal property is subject to at the place where located.

Sec. 22. The Ohio life insurance and trust company, by its president or cashier, shall, in the month of May, annually, return under oath, to the county auditors of the several counties of the State, a statement of its moneys loaned, and dues of every description in such counties respectively, which amounts shall be entered upon the tax list of the proper counties, and taxed the average rate per cent of the taxes, for all purposes levied upon the real and personal property of such counties; and the president or cashier of said company shall, in the month of May, annually, return to the county auditor of each county, a statement of the amount and value of the notes and bills discounted or otherwise used, with a view to profit, or upon which such company receives or is entitled to receive interest, and which amount shall not include its moneys loaned in the several counties of the State, returned as aforesaid, and the average amounts shall be ascertained in the manner prescribed by the 19th and 20th sections of this act, and shall be entered on the tax list and taxed in the same manner as other amounts shall be for the taxation of other banking companies.

POWERS AND DUTIES OF TOWNSHIP ASSESSORS.

Sec. 23. In each township, town and ward, in this State, forming an election district, there shall be elected on the first Monday of April, annually, by the qualified electors of such township, town or ward, one assessor for such township, town or ward, or part of a township, not included in any other election district.

Sec. 24. Each township assessor shall give bond, and take the prescribed oath of office, on or before the first Monday after his election, and the township clerk shall notify the county auditor thereof, and if the county auditor shall receive no notice of the qualification of the assessor, in any township, ward or city in his county, on or before the third Monday of April in each year, after such election, he shall consider such office vacant; or if there shall be, at any time, or from any cause, a vacancy in the office of assessor, or if the assessor of any township or ward, shall not have proceeded to the discharge of the duties of his office before the first Monday of April in each year, the county auditor shall forthwith appoint one or more suitable persons, residents of the county, to discharge the duties of assessor in such township or ward, as required in the fourteenth section of the act to create the office of township assessor.

Sec. 25. The assessment of all personal property, moneys and credits, investments in bonds, stocks, joint stock companies, or otherwise, and the value of all lands and lots, and new structures which have not previously been valued and placed on the county list, shall be made between the second Monday of April and the second Monday of May, annually; and the assessor of each township, shall on or before the first day of May, annually, leave with each person resident, in his township, of full age, not a married woman, or insane person, or at the office, usual place of residence or business of such person, a written or printed notice, requiring each such person to make out for such assessor, a statement of the property which he is required to list, accompanied with printed forms, in blank, of the statements required of such persons; and the assessor shall, at the time he delivers such notice, and blank forms, receive from such person, the statement of his or her personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, verified by his oath, unless such person shall require further time to make out such statement, in which case he shall call for such statement before the second Monday of May.

Sec. 26. In every case where any person shall refuse to make out and deliver to the township assessor, a statement of personal property, moneys and credits, investments in bonds, stocks, joint stock companies, or otherwise, as provided by this act, or shall refuse to take and subscribe an oath or affirmation to the truth of such statement, or any part thereof, which he is by this act required to verify by his oath or affirmation, or in any case of the sickness or absence of such person, the assessor shall, in every such case, proceed to ascertain the number of each description of the several articles of personal property, enumerated in the seventh section of this act, and the value thereof, the value of personal property subject to taxation, and the value of the moneys and credits, investments in bonds, stocks, and joint stock companies or otherwise, of which a statement shall not have been made as said assessor, as aforesaid, as the case may require; and to enable him so to do, he is hereby authorized to examine on oath, or affirmation, any person or persons whom he may suppose to have knowledge of the articles or value of the personal property, moneys, credits investments in bonds, stocks, joint stock companies, or otherwise, which the person so refusing, or absent, or sick, was required to list.

Sec. 27. In all cases in which the township assessors are required, in consequence of the sickness or absence of the person whose duty it is to make out a statement of personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, or in consequence of his neglect

or refusal to make out or to be sworn to such statement, to ascertain the several items and value of such personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, if the assessor shall be unable to obtain positive evidence of the items and value of such property, moneys and credits, he shall return such articles and value as from general reputation and his own knowledge of facts and circumstances, he believes to be a correct list of the articles and value of such property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, that such person would be by this act required to list.

Sec. 28. Each township assessor shall, on or before the second Monday of May, annually, make out and deliver to the auditor of his county, in tabular or alphabetical order, a list or lists of the names of the several persons, companies, or corporations, in whose names any personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, shall have been listed in his township; and he shall enter separately in appropriate columns, opposite each name, the aggregate value of the several species of personal property enumerated in the seventh section of this act, as assessed by the person required to list the same, or determined by the assessor, making separate lists of persons residing out of any incorporated town, and of persons who are residents of an incorporated town; the columns shall be accurately added up; and in every case where any person whose duty it is to list any personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, shall have refused to list the same, when called on for that purpose by the assessor, or taken and subscribed an oath or affirmation, in regard to the truth of his statement of personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, or any part thereof, when required by the assessor, the assessor shall enter opposite the name of such person in an appropriate column, the words, "refused to list," or "refused to swear," and in every case where any person required to list property for taxation, shall have been absent or unable from sickness to list the same, the assessor shall enter opposite the name of such person, in an appropriate column, the words, "absent," or "sick."

Sec. 29. Each township assessor shall, at the time he is required by this act to make his return of taxable property to the county auditor, also deliver to him all the statements of property, which he shall have received from persons required to list the same, arranged in alphabetical order, and the auditor shall carefully preserve the same in his office for one year.

Sec. 30. Each township assessor shall, annually, at the time of taking a list of personal property, also take a list of all real property situate in his township, that shall have become subject to taxation since the last previous listing of property therein, with the value thereof, estimated agreeably to the rules prescribed thereby by the ninth section of this act, and of all new buildings, or other structures of any kind over one hundred dollars in value, the value of which shall not have been previously added to or included in the valuation of the land on which such structures have been erected; and shall make return to the county auditor thereof, at the same time he is required by this act to make his return of personal property; in which return he shall set forth the tract or lot of real property on which each of such structures shall have been erected, the kind of structures so erected, and the true value added to such parcel of real property, by the erection thereof; and the additional sum which he believes the land on which the structure is erected, would sell for at private sale, in consequence thereof, shall be considered the value of such new structure; and in case of the destruction by fire, flood, or otherwise, of any building or structure, of any kind, over one hundred dollars in value, which shall have been erected previous to the last valuation of the land on which the same shall have stood, or the value of which shall have been added to any former valuation of such land, the assessor shall determine, as nearly as practicable, how much less such land would sell for at private sale in consequence of such destruction, and make return thereof to the county auditor, as in this section provided.

Sec. 31. Each township assessor shall take and subscribe an oath, which shall be certified by the magistrate administering the same, and attached to the return which he is required to make to the county auditor, in the following form:

I, _____, assessor for _____ township, in the county of _____, do solemnly swear, that the value of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of which a statement has been made to me by the person required by this act, for the assessment and taxation of all property in this State, according to true value, to the best of my knowledge and belief, as set forth in such statement, that in every case where, by law, I have been required to ascertain the items and value of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, I have diligently, and by the best means in my power, endeavored to ascertain the same; and that, as I verily believe, a full list, with the value thereof, estimated by the rules prescribed by said act, is set forth in the annexed return; that in no case have I, knowingly, omitted to demand of any person of whom, by said act, I was required to make such demand, a statement of the description and value of personal property, or of the amount of moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, which he was

required to list, or in any way connived at such violation or evasion of any of the requirements of said act, in relation to the listing or valuation of property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of any kind, for taxation.

Sec. 32. Township assessors shall be allowed one dollar and fifty cents per day to be paid out of the county treasury, for the time which they shall be necessarily employed in the performance of their duties; and they shall make out their accounts in detail, giving the date of each day which they shall have been employed, which account they shall verify under oath; and the county auditor shall be competent to administer such oath, and if he shall find such account to be correct, shall draw an order on the treasurer for the same; but in no case shall the county auditor give an assessor an order for his compensation, until he shall have filed his list of assessments, with the statements returned to him, and the books in which the original assessments were entered, with the auditor, which lists shall be accurately made out and added up.

DISTRICT ASSESSORS—HOW AND WHEN APPOINTED.

Sec. 33. The county commissioners of each county in this State, shall, at their June session, in one thousand eight hundred and fifty-two, and every fifth year thereafter, divide each county into four districts, except the county of Hamilton, which may be divided into any number, not less than six nor more than twelve; and in forming such districts, the said commissioners shall make them as nearly equal in population and extent of territory as may be; and no township or ward shall be divided in forming such districts and the said commissioners shall immediately give notice, by publication in some newspaper of the county, and if no newspaper is published in the county, then by public notice set up in each township and ward, at the usual place of holding elections, setting forth the boundaries of such districts and the qualified electors of each district shall, at the October election in the year one thousand eight hundred and fifty-two, and every fifth year thereafter, elect some citizen of such district, having the qualifications of an elector, as assessor of real property within such district; the judges of election shall keep a separate poll book for the election of such assessor, and the returns thereof, duly certified, as in other cases, shall be made to the county auditor, who, with the clerk of the court of common pleas, and probate judge of the county, shall open the same and declare the result; and the auditor shall, within ten days after opening such returns, give notice of his election to each of the persons elected.

Sec. 34. Each person elected to the office of district assessor, shall be forthwith notified by the county auditor of his election; and each person so elected shall, within ten days after receiving such notice, file with such auditor his bond, payable to the State of Ohio, with at least one good freehold security, to the acceptance of the county auditor, in the penal sum of two thousand dollars, conditioned that he will diligently, faithfully and impartially perform all and singular the duties enjoined on him by this act; and he shall, moreover, take and subscribe on said bond, an oath that he will, according to the best of his judgment, skill and ability, diligently, faithfully and impartially perform all the duties enjoined on him by this act; and if any person so elected, shall fail to give bond, or shall fail to take an oath as is required by this section, within the time therein prescribed, the office to which he was elected shall be considered vacant, and shall be forthwith filled by the commissioners, who shall be immediately called together for that purpose by the county auditor, by the appointment of some other suitable competent citizen of the county; and the person appointed to such vacancy, shall be notified by the county auditor, shall give bond, and take an oath of office within the time after receiving such notice, and in the manner prescribed in this section.

Sec. 35. If there shall be a vacancy in the office of district assessor in any district of any county after the tenth day of April in any year, when the assessment of the real property of the State is to be made, such vacancy shall be forthwith filled by the auditor, treasurer and recorder of the county in which such vacancy shall occur, or any two of them by the appointment of any competent and suitable citizen of their county, who will accept and perform the duties of such office.

Sec. 36. It shall be the duty of each district assessor to make out from the maps and descriptions furnished him by the county auditor, and from such other sources of information as shall be in his power, a correct and pertinent description of each tract and lot of real property in his district; and when he shall deem it necessary to obtain an accurate description of any separate tract or lot in his district, he may require the owner or occupier thereof to furnish the same, with any title papers he may have in his possession; and if such owner or occupier, upon demand made for the same, shall neglect or refuse to furnish a satisfactory description of such parcel of real property to such assessor, he may employ a competent surveyor to make out a description of the boundaries and location thereof, and a statement of the quantity of land therein; and the expense of such survey, shall be returned by such assessor to the auditor of his county, who shall add the same to the tax assessed upon such real property; and it shall be collected by the treasurer of the county with such tax, and when collected, shall be paid on demand to the person to whom the same is due; and he shall in all cases, from actual view, and from the best sources of information within his reach, determine, as near as practicable, the true value of each separate tract or lot of real property in his dis-

trict, and when he shall have determined the same, he shall make return thereof to the county auditor, in the following form:

I, _____, district assessor for _____ township, in the county of _____, do solemnly swear, that the value of all personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, of which a statement has been made to me by the person required by this act, for the assessment and taxation of all property in this State, according to true value, to the best of my knowledge and belief, as set forth in such statement, that in every case where, by law, I have been required to ascertain the items and value of the personal property, moneys, credits, investments in bonds, stocks, joint stock companies, or otherwise, I have diligently, and by the best means in my power, endeavored to ascertain the